



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, ८ जनवरी, १९७७/१८ पौष, १८९८

**GOVERNMENT OF HIMACHAL PRADESH**

**LAW DEPARTMENT**

**NOTIFICATION**

*Simla-171002, the 7th January, 1977*

No. LLR-D (6) 30/76.—The Himachal Pradesh General Sales Tax (Amendment) Bill, 1976 (Bill No. 41 of 1976) after having received the assent of the Governor, Himachal Pradesh, on the 6th January, 1977, under Article 200 of the Constitution of India, is hereby published in the Rajpatra, Himachal Pradesh, as Act No. 1 of 1977.

**M. C. PADAM,**  
*Under Secretary (Judicial).*

Act No. 1 of 1977.

THE HIMACHAL PRADESH GENERAL SALES TAX (AMENDMENT)  
ACT, 1976

AN

ACT

*further to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).*

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-seventh Year of the Republic of India, as follows:—

Short title  
and com-  
mencement.

1. (1) This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1976.

(2) It shall come into force at once.

Amendment  
of the first  
proviso to  
section 6(1).

2. In the first proviso to sub-section (1) of section 6 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter referred to as the principal Act) the word "luxury" shall be deleted.

24 of 1968

Amendment  
of Schedule  
'A'.

3. In the Schedule 'A' annexed to the principal Act, the following amendments shall be made, namely:—

(i) the words "LIST OF LUXURY GOODS" shall be omitted; and  
(ii) after item No. 33, the following new item 34 shall be inserted:—  
"34. Timber."

Repeal and  
savings.

4. The Himachal Pradesh General Sales Tax (Amendment) Ordinance, 1976 is hereby repealed.

8 of 1977

Notwithstanding such repeal, anything done or any action taken under the aforesaid Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.